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The change of emphasis in theory to be noted in the more recent essays is interesting. The individual viewpoint in taxation is now found inadequate. It must be supplemented by the social point of view or that of social economy. This social theory of finance is used to justify the distinction between earned and unearned income, as seen in recent income and inheritance taxes. The development of theory, however, requires better methods in taxation. In the essay on "Precision in Assessments," the importance of accuracy and the adoption of fixed, definite rules are emphasized.

Two essays have been incorporated, dealing with the claims of conflicting political divisions. It is urged that to meet changed economic conditions, separation of state and local revenues is necessary. With regard to federal and state relations, federal administration and state apportionment are suggested as the remedy for present interstate difficulties in levying the income, inheritance and corporation taxes. The proceeds of the latter two, however, should in large part be returned to the states.

Perhaps the most helpful additions are the essays summarizing the findings of recent reports in this country. The essential features of each report are clearly presented. In reviewing these documents, Professor Seligman finds that advance is being made toward solving the general property tax problem, that there is a growing recognition of the weakness of the local assessment of property, and that there is a marked tendency toward the separation of state and local revenues. The solution of our present problems will be greatly hastened by the increased attention being given to tax reform.

The complete references will be of great aid to the student. A bibliography on reports of special commissions on taxation is included.

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SMITH, SAMUEL G. *Democracy and the Church*. Pp. xv, 356. Price, \$1.50. New York: D. Appleton & Co., 1912.

This book is a notable contribution to the rapidly growing body of literature dealing with the relation of religion to the social movement. This growth is in itself significant and lends support to the author's claim that "the modern scientific movement is finding it necessary to regard the religious life of the world as a permanent department of social science."

The task which Professor Smith has set himself is the application of the genetic method to the study of the relation of the Christian Church to the development of democracy. The work, conceived in no narrow partisan spirit, has been executed with fairness of judgment, firmness of touch and a constant sense of historical perspective, and commands throughout the respect of the reader, even if he be unable to allow all the claims that are made. The author holds that Jesus is "the essential Democrat," that "this peasant Jew provides permanent vision in human history," and that when we study the principles of the teaching and example of Jesus "we are looking into the fountain-head of the ideals of democracy." But it is not merely the influence of these ideals

as modifying social life that is the object of the study. The Church as the historic institution embodying these ideals is kept constantly before the mind and its influence in the development of true democracy is traced with marked insight and discrimination. The book exhibits no sectarian interest. It makes no impression of special pleading. It sketches broadly some of the great epochs of Christian history, seeking to show how the principle of evolution applies in the development of the social influence of the Church.

The book is timely. It calls back to a sane view of the situation those both within and without the Church who, impatient with her tardy response to the social needs of the present times, are all too ready to ignore the Church as a social factor of potential value. This is really the height of folly and no one can read Professor Smith's thoughtful book without realizing the great service to the cause of democracy which the Christian Church has rendered and the unique function she is still fitted to perform in securing and maintaining the spiritual values of social life. The book may be specially commended to social workers who are convinced that the Church is hopelessly out of sympathy with modern movements of thought and action and not worthy of being taken into serious consideration as an ally in the task of social reconstruction.

GAYLORD S. WHITE.

New York.

STRAUS, OSCAR S. *The American Spirit*. Pp. viii, 379. Price, \$2.00. New York: Century Company, 1913.

The two dozen addresses and essays which make up this book were delivered on various noteworthy occasions during the past fifteen years, or published during that time in *The North American Review* and *The Forum*. They treat of international politics, commercial diplomacy, and Judaism in America, and contain tributes to a half-dozen social leaders of the United States, England and Japan. An address on the anniversary of Washington's Birthday, 1912, entitled "The American Spirit," gives the title and the keynote of the book. It cites, as the seven great achievements in our history, the establishment of religious liberty, political independence, and a united republic under a written constitution, the abolition of negro slavery and the preservation of the Union, the vitalization of the principles of social justice, and the leadership of the world along the path of international arbitration. The author's experience in mercantile life and as Secretary of Commerce and Labor under President Roosevelt causes him to admit that this is a predominantly commercial and industrial age; but he insists that its forces may be subordinated to our democratic institutions in such manner that they shall not narrow, but shall widen, the highways of opportunity for the average man, woman and child of this and the coming generations. His long and successful service as minister and ambassador to Turkey leaves him with the optimistic belief that American diplomacy, in spite of the dollar-mark which is usually written before it, is dominated by the spirit of liberty, humanity and morality. Whether the reader of this book is able or not to agree entirely with its author's plan